REGISTERED No. M. 4631

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. IV] Trivandrum, Wednesday, 11th March 1959 / 20th Phalguna 1880 Saka [No. 27

THE VEHICLES TAXATION LAWS (AMENDMENT) BILL, 1958

(Report of the Select Committee)

The Select Committee to which the Bill was referred, have considered the Bill and now submit this, their report with the Bill as reported by the Committee annexed thereto.

2. The Bill was published as a Gazette Extraordinary dated the 28th November 1958.

3. The Bill was introduced in the Assembly on the 26th February 1959 and the motion for reference to the Select Committee was adopted on the same date.

4. The Committee met on the 5th March 1959.

5. The Committee considered the Bill and recommended that it may be adopted without any modification.

T. V. THOMAS,
Chairman of the Select Committee.

THE VEHICLES TAXATION LAWS (AMENDMENT)

BILL, 1958.

(As reported by the Select Committee)

A

BILL

to amend the Travancore-Cochin Vehicles Taxation Act, 1950 and the Cochin Municipal Act, XVIII of 1113.

Preamble—WHEREAS it is expedient to amend the Travancore-Cochin Vehicles Taxation Act, 1950 and the Cochin Municipal Act, XVIII of 1113, for the purposes hereinafter appearing;

BE it enacted in the Tenth Year of the Republic of India as follows:—

1. *Short title and commencement*—(1) This Act may be called the Vehicles Taxation Laws (Amendment). Act, 1959.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of Travancore-Cochin Act XIV of 1950.* In the Travancore-Cochin Vehicles Taxation Act, 1950 (Act XIV of 1950),—

(1) in the preamble, for the word "vehicles", the words "motor vehicles" shall be substituted;

(2) in sub-section (1) of section 1, for the words "Vehicles Taxation Act", the words "Motor Vehicles Taxation Act" shall be substituted;

(3) in section 2,—

(i) in clause (5), for the word "vehicle", the words "motor vehicle" shall be substituted;

(ii) for clause (8), the following clause shall be substituted, namely:—

"(8) "registered owner" means the person in whose name a motor vehicle is registered or deemed to be registered under the law relating to motor vehicles for the time being in force"; and

(iii) clause (11) shall be omitted;

(4) in section 3,—

(i) in sub-section (1), for the word "vehicle", the words "motor vehicle" shall be substituted; and

(ii) in the proviso to sub-section (2), the portion beginning with "in the case of motor vehicles" and ending with "other than motor vehicles" shall be omitted;

(5) sections 5 and 6 shall be omitted;

(6) in section 7,—

(i) for sub-section (1), the following sub-section shall be substituted namely:—

"(1) The licence granted in respect of a motor vehicle under clause (a) of sub-section (3) of section 4 shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the Government and if such a license is not so carried upon such vehicle the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.";

(ii) in sub-section (2), for the word "vehicle" occurring for the first time, the words "motor vehicle" shall be substituted; and

(iii) in sub-section (3), for the word "vehicle", the words "motor vehicle" shall be substituted;

(7) in sections 8 and 9, for the word "vehicle" occurring for the first time, the words "motor vehicle" shall be substituted;

(8) in section 10, for the word "vehicle", the words "motor vehicle" shall be substituted;

(9) in section 11, for the words "vehicle" and "vehicles" wherever they occur, the words "motor vehicle" and "motor vehicles" shall respectively be substituted;

(10) in section 12, for the word "vehicles" the words "motor vehicles" shall be substituted;

(11) in section 14,—

(i) for the word "vehicle", the words "motor vehicle" shall be substituted; and

(ii) the proviso shall be omitted;

(12) in sub-section (1) of section 16, for the word "vehicle", the words "motor vehicle" shall be substituted;

(13) section 18 shall be omitted; and

(14) Schedule III shall be omitted.

3. *Amendment of Cochin Act XVIII of 1113.* In the Cochin Municipal Act, XVIII of 1113,—

(1) in section 72, for clause (d) of sub-section (1), the following clauses shall be substituted, namely:—

"(d) a tax on carriages and animals;

(e) a tax on carts:";

REGISTERED No. M. 4631.

KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 2042/59/Law (B5).

Dated, Trivandrum, 11th March 1959.
20th Phalguna 1880. (Saka)

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 9th March, 1959.

By order of the Governor.
P. NARAYANASWAMI,
Additional Law Secretary.

ACT 8 OF 1959.

THE KERALA APPROPRIATION (No. 1) ACT, 1959

An Act to authorise payment and appropriation of certain further sums from and out the Consolidated Fund of the State of Kerala to the service of the financial year ending on the thirty-first day of March, 1959.

WHEREAS it is necessary to provide for the appropriation of certain further sums from and out of the Consolidated Fund of the State of Kerala to the service of the financial year ending on the thirty-first day of March, 1959;

Preamble

Be it enacted in the Tenth year of the Republic of India as follows :—

1. *Short Title.*—This Act may be called the Kerala Appropriation (No. 1) Act, 1959.

2. *Issue of Rs. 3,77,47,600 from and out of the Consolidated Fund of the State of Kerala for the financial year 1958-59.*—From and out of the Consolidated Fund of the State of Kerala, there may be paid and applied sums not exceeding those specified in Column (3) of the Schedule amounting in the aggregate, to the sum of Rupees three crores, seventy-seven lakhs, forty-seven thousand and six hundred only towards defraying the several charges which will come in course of payment during the financial year ending on the thirty-first day of March, 1959, in respect of the services specified in Column (2) of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Kerala by this Act, shall be appropriated for the services and purposes expressed in the schedule in relation to the financial year ending on the thirty-first day of March, 1959.

33-907

SCHEDULE

(*See* Sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of vote	*Services and Purposes*	*Voted by the Assembly*	*Charged on the Consolidated Fund*	*Total*
		Rs.	Rs.	Rs.
	A. REVENUE ACCOUNT			
I.	Agricultural Income-tax and Sales-tax	2,54,900	..	2,54,900
II.	Land Revenue	7,32,900	..	7,32,900
III.	Excise	2,83,200	..	2,83,200
IV.	Stamps	28,300	..	28,300
VI.	Registration	65,200	..	65,200
VII.	Taxes on Vehicles	1,78,400	..	1,78,400
VIII.	Irrigation—	..	41,000	41,000
	Debt charges	..	14,70,700	14,70,700
IX.	Heads of States, Ministers and Headquarters Staff	3,65,900	64,700	4,30,600
X.	State Legislature	11,500	1,200	12,700
XII.	District Administration & Miscellaneous	6,27,000	900	6,27,900
XIII.	Administration of Justice	9,22,700	60,100	9,82,800
XIV.	Jails	1,93,500	..	1,93,500
XV.	Police	9,55,800	..	9,55,800
XVII.	Education	1,48,33,300	4,500	1,48,37,800
XVIII.	Medical	10,20,000	..	10,20,000
XXIV.	Industries	200	..	200
XXV.	Labour & Miscellaneous	1,28,800	..	1,28,800
XXVI.	Civil Works	1,20,00,100	..	1,20,00,100
XXVII.	Pensions	3,77,000	..	3,77,000
XXVIII.	Stationery and Printing	12,30,900	..	12,30,900
XXIX.	Miscellaneous	4,51,000	..	4,51,000
	TOTAL OF (A)	3,46,60,600	16,43,100	3,63,03,700
	B. CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT			
XXXIII.	Capital outlay on Irrigation (Commercial)	10,00,000		10,00,000
XXXIV.	Capital outlay on Irrigation (Non-Commercial)	400		400
XXXVII.	Capital outlay on Industrial Development	4,30,000	9,600	4,39,600

1	2	3		
		Sums not exceeding		
No. of vote	*Services and Purposes*	*Voted by the Assembly*	*Charged on the Consolidated Fund*	*Total*
		Rs.	Rs.	Rs.
	B. CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT—(*contd.*)			
XXXVIII.	Capital outlay on Civil Works	200	..	200
XL.	Capital outlay on Transport schemes outside the Revenue Account	..	3,700	3,700
	TOTAL OF (B)	14,30,600	13,300	14,43,900
	GRAND TOTAL	3,60,91,200	16,56,400	3,77,47,600

GOVERNMENT OF KERALA

Law Department

NOTIFICATION.

No. 1859/59/Law (B) 5.

Dated, Trivandrum, 11th March, 1959.
20th Phalguna, 1880. (Saka)

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 9th March, 1959.

By order of the Governor,
P. NARAYANASWAMI,
Additional Law Secretary.

ACT 9 OF 1959

THE MADRAS DISTRICT MUNICIPALITIES (AMENDMENT) ACT, 1959

AN

ACT

further to amend the Madras District Municipalities Act, 1920.

Preamble.—WHEREAS it is necessary further to amend the Madras District Municipalities Act, 1920, for the purpose hereinafter appearing;

BE it enacted in the Tenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras District Municipalities (Amendment) Act, 1959.

(2) It shall come into force at once.

2. *Amendment of Section 368, Act V of 1920.*—In sub-section (2) of section 368 of the Madras District Municipalities Act, 1920 (V of 1920), as in force in the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956, for the words, brackets and figures "so that the newly elected councillors may come into office on a day within six months from the date of publication of the notification under sub-section (3) of section 4 declaring the area to be a municipality" the words "so that the newly elected councillors may come into office on a day to be fixed by the Government" shall be substituted.

(2) for section 93 and the heading appearing above it, the following shall be substituted, namely :—

"**Tax on carriages and animals.**

93. (1) *General provisions regarding tax on carriages and animals.*—If the council by a resolution determines that a tax on carriages and animals shall be levied, the executive authority shall levy the said tax by half-yearly instalments on carriages and animals kept within the Municipality which are of the kinds specified in Schedule III.

(2) The rates of the tax shall be determined by the Council, provided always that they shall not exceed the maxima laid down in Schedule III".

(3) in section 94, for the word "animal" wherever it occurs, the words "carriage or animal" shall be substituted;

(4) for section 95. the following section shall be substituted, namely:—

"95. *Exemptions:*—The carriage and animal tax shall not be levied on—

(a) carriages and animals belonging to the Government;

(b) carriages and animals kept solely for sale by carriage makers and dealers:

(c) carriages which have been under repair or standing at a carriage maker's during the whole of the half-year;

(d) animals which during the whole of the half-year have been kept in any institution for the reception of infirm animals or which are certified by a veterinary surgeon to have been unfit for use during the whole of the half-year;

(e) carriages and animals belonging to Municipal Councils.";

(5) in section 96, for the words "animals" and "animal tax", the words "carriages and animals" and "carriage and animal tax" shall respectively be substituted;

(6) in section 97, for the word "animals" wherever it occurs, the words "carriages and animals" shall be substituted;

(7) in section 98, for the word "animal" in both the places where it occurs, the words "carriage or animal" shall be substituted;

(8) after section 98, the following sections and headings shall be inserted, namely:—

"99. *Power to require numbers to be affixed to Bicycles etc.*—(1) The executive authority may direct that a municipal number shall be affixed to every carriage, bicycle or tricycle kept within the Municipality:

Provided that no municipal number shall be requisite in the case of carriages to which a number must be affixed under the provisions of any special Act

(2) The numbers affixed under sub-section (1) shall be registered in the Municipal Office.

Tax on Carts.

100. *General provisions regarding cart tax.*— (1) If the Council by a resolution determines that a tax shall be levied on carts, the executive authority shall levy the said tax half-yearly at the rate (which shall not exceed Rs. 4. per cart per half year) fixed by the Council and specified in the notification published under section 73 in pursuance of such resolution and from the dates specified in such notification in respect of all carts kept within the Municipality.

(2) Every owner of any such cart shall register it once in every half-year in the Municipal Office.

(3) The Council may direct that a Municipal number shall be affixed to every registered cart.

(4) The executive authority shall notify certain days in every half-year for the registration and numbering of carts and the payment of the tax.

(5) All registrations made and numbers affixed under this section shall be entered in a book to be kept for the purpose at the Municipal Office.

(6) Such book shall be open to the inspection of any person who pays any tax to the Municipality at all reasonable times without charge.

(7) This section shall not apply to carts belonging to the Government or belonging to Municipal Councils or carts kept solely for sale by cart-makers and dealers.

101. *Power to remit tax.*—The executive authority may remit any portion of the cart tax in respect of any cart which is shown to his satisfaction to have been kept within the Municipality for an aggregate period not exceeding 15 days in the half-year, or to have been under repair or standing at a cart-maker's during the whole of the half-year.

Taxes leviable under sections 93 and 100.

102. *Registration of Hackney Carriages.*—Where the Travancore-Cochin Hackney Carriage Act, 1950, is in force in any area of a Municipality, the person appointed to perform the functions of the registering Officer under the said Act in respect of such area shall, before registering any Hackney Carriage thereunder, satisfy himself that the Municipal Council has received payment of the tax, if any, due under section 93 or section 100, as the case may be, on account of the last preceding half-year and the current half-year.

Powers to seize Carriages and Carts not bearing numbers.

103. *Seizure of Vehicles not bearing numbers.*— (1) If a Municipal number is not affixed to a carriage or cart in

pursuance of a direction issued under section 99 or section 100, as the case may be, the executive authority or any Municipal servant authorised by him in writing may at any time seize and detain the vehicle and the animal, if any by which it is drawn:

Provided that no vehicle other than a bicycle, tricycle or rickshaw shall be seized or detained when actually employed in the conveyance of any passenger or goods.

(2) If the vehicle or animal seized be not claimed and the tax due thereon be not paid within ten days from the date of seizure, the executive authority may direct that the vehicle or animal shall be sold in public auction and the proceeds of the sale applied to the payment of —

(i) the tax, if any due, on the vehicle or animal sold;

(ii) such penalty not exceeding the amount of the tax as the executive authority may direct; and

(iii) a sum of one rupee on account of charges incurred in connection with the seizure, detention and sale.

(3) If the owner of the vehicle or animal or other person entitled thereto claims the same within ten days from the date of seizure or at any time before the sale, it shall be returned to him on payment of —

(i) the tax due thereon;

(ii) such penalty not exceeding the amount of the tax as the executive authority may direct; and

(iii) a sum of fifty naye paise on account of charges incurred in connection with the seizure and detention.";

(9) in clause (c) of section 115, for the words "animal tax", the words "carriage and animal tax" shall be substituted; and

(10) for Schedule III the following Schedule shall be substituted, namely: —

SCHEDULE III

Maximum rates of tax on carriages and animals

(See section 93)

The tax on carriages and animals shall be levied at rates not exceeding the following: —

	Tax on carriages and animals.	*Maximum half yearly tax.* Rs.	nP.
1.	For every four-wheeled vehicle constructed to be drawn by one or more animals	6	00
2.	For every four-wheeled vehicle constructed to be drawn or pushed by human agency	6	00
3.	For every two-wheeled vehicle other than a rickshaw to be drawn or pushed by human agency	2	50

	Tax on carriages and animals.	*Maximum half yearly tax.* Rs.	nP.
4.	For every two-wheeled vehicle constructed to be drawn by one or more animals .	2	00
5.	For every other bicycle or tricycle	1	00
6.	For every rickshaw	3	00
7.	For every elephant	12	00
8.	For every camel	6	00
9.	For every horse or mule not under 12 hands	6	00
10.	For every horse or mule under 12 hands	2	00
11.	For every bullock or bull	0	50
12.	For every male buffalo	0	50
13.	For every ass	0	25
14.	For every dog or bitch	0	50
15.	For every pig	0	50

V. KRISHNAMOORTHI,
Secretary.

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